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**From:**

**Sent:** Tuesday, October 27, 2009 11:28:46 AM

**To:**

**Cc:**

**Subject:** RE: AAR case needing your assistance due to concern over statute and linkage issues

If taxpayers have not yet paid the overassessment, the Service could consider abating the overassessment; otherwise, we do not see any other course of action. [See](#) IRM 8.19.7.1.2, *No Action by Service*.